

**Combining Balance Sheet**  
**Nonmajor Governmental Funds**  
*December 31, 2008*

	<b>Special Revenue</b>			
	<b>Emergency Services</b>	<b>Veterans' Relief</b>	<b>Social Services</b>	<b>Law Library</b>
<b>Assets</b>				
Current Assets:				
Cash & Cash Equivalents	\$ 93,982	\$ -	\$ 512,510	\$ 2,723
Investments	166,531	100,324	884,384	4,698
Taxes Receivable	-	4,873	7,960	-
Accounts Receivable	-	-	723	-
Interest Receivable	7	176	-	-
Due from Other Funds	-	-	3,660	-
Due from Other Governmental Units	12,869	-	330,194	-
Prepays	600	-	3,200	-
<b>Total Assets</b>	<b>\$ 273,989</b>	<b>\$ 105,373</b>	<b>\$ 1,742,631</b>	<b>\$ 7,421</b>
<b>Liabilities and Fund Balance</b>				
Accounts/Vouchers Payable	\$ 2,128	\$ 1,882	\$ 168,852	\$ 9,585
Due to Other Funds	270	897	2,099	-
Interfund Loans payable	-	-	-	-
Due to Other Governmental Units	-	-	143,582	-
Accrued Employee Benefits	12,708	-	30,233	10
Unearned Revenue	-	-	-	-
Custodial Accounts	-	-	-	-
Long-Term Liabilities:				
Deferred Revenue	-	4,873	7,960	-
<b>Total Liabilities</b>	<b>15,106</b>	<b>7,652</b>	<b>352,726</b>	<b>9,595</b>
<b>Fund Balance</b>				
Fund Balances:				
Reserved for Prepaid Items	600	-	3,200	-
Unreserved, reported in:				
Special Revenue Funds	258,283	97,721	1,386,705	(2,174)
Debt Service Funds				
Capital Project Funds				
<b>Total Equity &amp; Other Credits</b>	<b>258,883</b>	<b>97,721</b>	<b>1,389,905</b>	<b>(2,174)</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 273,989</b>	<b>\$ 105,373</b>	<b>\$ 1,742,631</b>	<b>\$ 7,421</b>

See Accompanying Notes to Financial Statements

**Combining Balance Sheet**  
**Nonmajor Governmental Funds**  
*December 31, 2008*

	<b>Special Revenue</b>			
	<b>SW Wash Fair</b>	<b>Communi- cations</b>	<b>Treasurer's O &amp; M</b>	<b>Drug Control</b>
<b>Assets</b>				
Current Assets:				
Cash & Cash Equivalents	\$ 300	\$ -	\$ -	\$ 355
Investments	86,540	1,622,054	81,141	-
Taxes Receivable	-	-	53,680	-
Accounts Receivable	32,334	-	-	-
Interest Receivable	42	2,438	125	-
Due from Other Funds	-	2,092	-	-
Due from Other Governmental Units	-	21,314	-	-
Prepays	-	-	-	-
<b>Total Assets</b>	<b>\$ 119,216</b>	<b>\$ 1,647,898</b>	<b>\$ 134,946</b>	<b>\$ 355</b>
<b>Liabilities and Fund Balance</b>				
Accounts/Vouchers Payable	\$ 6,443	\$ 10,237	\$ 159	\$ -
Due to Other Funds	829	1,871	177	-
Interfund Loans payable	-	-	-	-
Due to Other Governmental Units	-	153	-	-
Accrued Employee Benefits	13,970	107,162	3,715	-
Unearned Revenue	4,390	-	-	-
Custodial Accounts	(520)	-	-	-
Long-Term Liabilities:				
Deferred Revenue	-	-	53,680	-
<b>Total Liabilities</b>	<b>25,112</b>	<b>119,423</b>	<b>57,731</b>	<b>-</b>
<b>Fund Balance</b>				
Fund Balances:				
Reserved for Prepaid Items	-	-	-	-
Unreserved, reported in:				
Special Revenue Funds	94,104	1,528,475	77,215	355
Debt Service Funds				
Capital Project Funds				
<b>Total Equity &amp; Other Credits</b>	<b>94,104</b>	<b>1,528,475</b>	<b>77,215</b>	<b>355</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 119,216</b>	<b>\$ 1,647,898</b>	<b>\$ 134,946</b>	<b>\$ 355</b>

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**Combining Balance Sheet**  
**Nonmajor Governmental Funds**  
*December 31, 2008*

	<b>Special Revenue</b>				
	<b>Community Development</b>	<b>Flood Authority</b>	<b>Forest Counties</b>	<b>Flood Control Zone</b>	<b>Paths &amp; Trails</b>
<b>Assets</b>					
Current Assets:					
Cash & Cash Equivalents	\$ 84,975	\$ 13,735	\$ 184,193	\$ 140,744	\$ -
Investments	157,501	23,700	317,841	242,867	122,197
Taxes Receivable	-	-	-	-	-
Accounts Receivable	34,823	-	-	-	-
Interest Receivable	17	-	-	-	191
Due from Other Funds	6,275	-	-	-	16,014
Due from Other Governmental Units	-	69,053	198,158	-	-
Prepays	495	-	-	-	-
<b>Total Assets</b>	<b>\$ 284,086</b>	<b>\$ 106,488</b>	<b>\$ 700,192</b>	<b>\$ 383,611</b>	<b>\$ 138,402</b>
<b>Liabilities and Fund Balance</b>					
Accounts/Vouchers Payable	\$ 69,276	\$ 46,753	\$ 13,758	\$ -	\$ -
Due to Other Funds	13,389	9,901	-	-	240
Interfund Loans payable	-	55,000	-	-	-
Due to Other Governmental Units	-	213	-	-	-
Accrued Employee Benefits	66,474	-	-	-	-
Unearned Revenue	1,586	-	-	-	-
Custodial Accounts	21,483	-	-	-	-
Long-Term Liabilities:					
Deferred Revenue	-	-	-	-	-
<b>Total Liabilities</b>	<b>172,208</b>	<b>111,867</b>	<b>13,758</b>	<b>-</b>	<b>240</b>
<b>Fund Balance</b>					
Fund Balances:					
Reserved for Prepaid Items	495	-	-	-	-
Unreserved, reported in:					
Special Revenue Funds	111,383	(5,379)	686,434	383,611	138,162
Debt Service Funds					
Capital Project Funds					
<b>Total Equity &amp; Other Credits</b>	<b>111,878</b>	<b>(5,379)</b>	<b>686,434</b>	<b>383,611</b>	<b>138,162</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 284,086</b>	<b>\$ 106,488</b>	<b>\$ 700,192</b>	<b>\$ 383,611</b>	<b>\$ 138,402</b>

See Accompanying Notes to Financial Statements

**Combining Balance Sheet**  
**Nonmajor Governmental Funds**  
*December 31, 2008*

	<b>Special Revenue</b>			
	<b>Distressed Counties</b>	<b>REET E-Technology</b>	<b>Dispute Resolution</b>	<b>Grant Award</b>
<b>Assets</b>				
Current Assets:				
Cash & Cash Equivalents	\$ 943,499	\$ 39,380	\$ 10,176	\$ 12,560
Investments	2,628,095	67,955	17,559	21,673
Taxes Receivable	-	-	-	-
Accounts Receivable	-	-	-	-
Interest Receivable	1,610	-	-	-
Due from Other Funds	-	-	-	-
Due from Other Governmental Units	79,951	-	-	-
Prepays	-	-	-	7
<b>Total Assets</b>	<b>\$ 3,653,155</b>	<b>\$ 107,335</b>	<b>\$ 27,735</b>	<b>\$ 34,240</b>
<b>Liabilities and Fund Balance</b>				
Accounts/Vouchers Payable	\$ -	\$ -	\$ 4,667	\$ -
Due to Other Funds	-	-	-	-
Interfund Loans payable	-	-	-	-
Due to Other Governmental Units	-	-	-	-
Accrued Employee Benefits	-	-	-	863
Unearned Revenue	-	-	-	-
Custodial Accounts	-	-	-	-
Long-Term Liabilities:				
Deferred Revenue	-	-	-	-
<b>Total Liabilities</b>	<b>-</b>	<b>-</b>	<b>4,667</b>	<b>863</b>
<b>Fund Balance</b>				
Fund Balances:				
Reserved for Prepaid Items	-	-	-	7
Unreserved, reported in:				
Special Revenue Funds	3,653,155	107,335	23,068	33,370
Debt Service Funds	-	-	-	-
Capital Project Funds	-	-	-	-
<b>Total Equity &amp; Other Credits</b>	<b>3,653,155</b>	<b>107,335</b>	<b>23,068</b>	<b>33,377</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 3,653,155</b>	<b>\$ 107,335</b>	<b>\$ 27,735</b>	<b>\$ 34,240</b>

See Accompanying Notes to Financial Statements

**Combining Balance Sheet**  
**Nonmajor Governmental Funds**  
*December 31, 2008*

	Special Revenue				
	Election Reserve	Auditor's O & M	Criminal Drug Investigation	Sheriff's Airplane	Public Health
<b>Assets</b>					
Current Assets:					
Cash & Cash Equivalents	\$ -	\$ -	\$ 19,891	\$ 6,508	\$ 159,341
Investments	133,262	593,302	205,660	11,230	286,211
Taxes Receivable				-	-
Accounts Receivable		113		-	7,151
Interest Receivable	207	936	298	-	24
Due from Other Funds		-		-	20,019
Due from Other Governmental Units	38	157		-	222,845
Prepays				837	835
<b>Total Assets</b>	<b>\$ 133,507</b>	<b>\$ 594,508</b>	<b>\$ 225,849</b>	<b>\$ 18,575</b>	<b>\$ 696,426</b>
<b>Liabilities and Fund Balance</b>					
Accounts/Vouchers Payable	\$ -	\$ 9,695	\$ 3,662	\$ -	\$ 50,593
Due to Other Funds	-	-	-	-	41,353
Interfund Loans payable	-	-	-	-	-
Due to Other Governmental Units	-	-	-	-	-
Accrued Employee Benefits	-	1,821	-	-	135,410
Unearned Revenue	-	-	-	-	111,820
Custodial Accounts	-	-	4,316	-	-
Long-Term Liabilities:					
Deferred Revenue	-	-	-	-	-
<b>Total Liabilities</b>	<b>-</b>	<b>11,516</b>	<b>7,978</b>	<b>-</b>	<b>339,176</b>
<b>Fund Balance</b>					
Fund Balances:					
Reserved for Prepaid Items	-	-	-	837	835
Unreserved, reported in:					
Special Revenue Funds	133,507	582,992	217,871	17,738	356,415
Debt Service Funds	-	-	-	-	-
Capital Project Funds	-	-	-	-	-
<b>Total Equity &amp; Other Credits</b>	<b>133,507</b>	<b>582,992</b>	<b>217,871</b>	<b>18,575</b>	<b>357,250</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 133,507</b>	<b>\$ 594,508</b>	<b>\$ 225,849</b>	<b>\$ 18,575</b>	<b>\$ 696,426</b>

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**Combining Balance Sheet**  
**Nonmajor Governmental Funds**  
*December 31, 2008*

	Special Revenue				
	Senior Transportation	SWWF Ent. Reserve	Stadium	Senior Services	Totals
<b>Assets</b>					
Current Assets:					
Cash & Cash Equivalents	\$ 14,703	\$ -	\$ -	\$ 20,897	\$ 2,260,472
Investments	25,372	33	267,342	138,231	8,205,703
Taxes Receivable	-	-	-	-	66,513
Accounts Receivable	41,171	-	-	28,611	144,926
Interest Receivable	-	-	413	190	6,674
Due from Other Funds	-	-	-	-	48,060
Due from Other Governmental Units	16,055	-	9,940	43,764	1,004,338
Prepays	-	-	484	-	6,458
<b>Total Assets</b>	<b>\$ 97,301</b>	<b>\$ 33</b>	<b>\$ 278,179</b>	<b>\$ 231,693</b>	<b>\$ 11,743,144</b>
<b>Liabilities and Fund Balance</b>					
Accounts/Vouchers Payable	\$ 27,701	\$ -	\$ 44,603	\$ 12,472	\$ 482,466
Due to Other Funds	8,508	-	-	1,451	80,985
Interfund Loans payable	-	-	-	-	55,000
Due to Other Governmental Units	-	-	-	-	143,948
Accrued Employee Benefits	22,719	-	-	30,824	425,909
Unearned Revenue	-	-	-	-	117,796
Custodial Accounts	-	-	-	-	25,279
Long-Term Liabilities:					
Deferred Revenue	-	-	-	-	66,513
<b>Total Liabilities</b>	<b>58,928</b>	<b>-</b>	<b>44,603</b>	<b>44,747</b>	<b>1,397,896</b>
<b>Fund Balance</b>					
Fund Balances:					
Reserved for Prepaid Items	-	-	484	-	6,458
Unreserved, reported in:					-
Special Revenue Funds	38,373	33	233,092	186,946	10,338,790
Debt Service Funds	-	-	-	-	-
Capital Project Funds	-	-	-	-	-
<b>Total Equity &amp; Other Credits</b>	<b>38,373</b>	<b>33</b>	<b>233,576</b>	<b>186,946</b>	<b>10,345,248</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 97,301</b>	<b>\$ 33</b>	<b>\$ 278,179</b>	<b>\$ 231,693</b>	<b>\$ 11,743,144</b>
See Accompanying Notes to Financial Statements					

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**Combining Balance Sheet**  
**Nonmajor Governmental Funds**  
*December 31, 2008*

<b>Debt Service</b>				
	<b>2003 Bond Redemption</b>	<b>1999 Bond Redemption</b>	<b>2005 Bond Redemption</b>	<b>Total</b>
<b>Assets</b>				
Current Assets:				
Cash & Cash Equivalents	\$ 1	\$ -	\$ 5	\$ 6
Investments	1,149	5,110	5,068	11,327
Taxes Receivable	-	-	-	-
Accounts Receivable	-	-	-	-
Interest Receivable	1	8	8	17
Due from Other Funds	-	-	-	-
Due from Other Governmental Units	-	-	-	-
Prepays	-	-	-	-
<b>Total Assets</b>	<b>\$ 1,151</b>	<b>\$ 5,118</b>	<b>\$ 5,081</b>	<b>\$ 11,350</b>
<b>Liabilities and Fund Balance</b>				
Accounts/Vouchers Payable	\$ -	\$ -	\$ -	\$ -
Due to Other Funds	-	-	-	-
Interfund Loans payable	-	-	-	-
Due to Other Governmental Units	-	-	-	-
Accrued Employee Benefits	-	-	-	-
Unearned Revenue	-	-	-	-
Custodial Accounts	-	-	-	-
Long-Term Liabilities:				
Deferred Revenue	-	-	-	-
<b>Total Liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance</b>				
Fund Balances:				
Reserved for Prepaid Items	-	-	-	-
Unreserved, reported in:				
Special Revenue Funds	-	-	-	-
Debt Service Funds	1,151	5,118	5,081	11,350
Capital Project Funds	-	-	-	-
<b>Total Equity &amp; Other Credits</b>	<b>1,151</b>	<b>5,118</b>	<b>5,081</b>	<b>11,350</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 1,151</b>	<b>\$ 5,118</b>	<b>\$ 5,081</b>	<b>\$ 11,350</b>

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**Combining Balance Sheet**  
**Nonmajor Governmental Funds**  
*December 31, 2008*

	Capital Projects			Total Nonmajor Governmental Funds
	Land Acquisition	2003 Con- struction Fund	Totals	
<b>Assets</b>				
Current Assets:				
Cash & Cash Equivalents	\$ -	\$ 1,561	\$ 1,561	\$ 2,262,039
Investments	1,317,549	2,692	1,320,241	9,537,271
Taxes Receivable	-	-	-	66,513
Accounts Receivable	-	-	-	144,926
Interest Receivable	13,141	-	13,141	19,832
Due from Other Funds	-	-	-	48,060
Due from Other Governmental Units	-	-	-	1,004,338
Prepays	-	-	-	6,458
<b>Total Assets</b>	<b>\$ 1,330,690</b>	<b>\$ 4,253</b>	<b>\$ 1,334,943</b>	<b>\$ 13,089,437</b>
<b>Liabilities and Fund Balance</b>				
Accounts/Vouchers Payable	\$ 6,109	\$ -	\$ 6,109	\$ 488,575
Due to Other Funds	2,222	-	2,222	83,207
Interfund Loans payable	-	-	-	55,000
Due to Other Governmental Units	-	-	-	143,948
Accrued Employee Benefits	-	-	-	425,909
Unearned Revenue	-	-	-	117,796
Custodial Accounts	-	-	-	25,279
Long-Term Liabilities:				
Deferred Revenue	-	-	-	66,513
<b>Total Liabilities</b>	<b>8,331</b>	<b>-</b>	<b>8,331</b>	<b>1,406,227</b>
<b>Fund Balance</b>				
Fund Balances:				
Reserved for Prepaid Items	-	-	-	6,458
Unreserved, reported in:				
Special Revenue Funds	-	-	-	10,338,790
Debt Service Funds	-	-	-	11,350
Capital Project Funds	1,322,359	4,253	1,326,612	1,326,612
<b>Total Equity &amp; Other Credits</b>	<b>1,322,359</b>	<b>4,253</b>	<b>1,326,612</b>	<b>11,683,210</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 1,330,690</b>	<b>\$ 4,253</b>	<b>\$ 1,334,943</b>	<b>\$ 13,089,437</b>

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